

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

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|------------------------------|---|------------------------|
| UNITED STATES OF AMERICA, | : | 1:13-cv-761 |
| Plaintiff, | : | |
| | : | |
| v. | : | |
| | : | Hon. John E. Jones III |
| GLEN WORLEY, <i>et al.</i> , | : | |
| Defendants. | : | |

ORDER

AND NOW, this 18th day of October, 2013, upon consideration of the report and recommendation of United States Magistrate Judge Susan E. Schwab (Doc. 23), recommending that the United States of America's Motion to Dismiss Defendant's Counterclaims (Doc. 12) be granted and Defendants' counterclaims be dismissed as frivolous and without leave to amend, and that Defendants' self-styled "Motion for Sufficient Time to Develop Crossclaim or Amend Crossclaim" (Doc. 11) be denied, and, after an independent review of the record, and noting that Defendants filed objections¹ (Doc. 25) to the report on October 8, 2013 to which the United States filed a response (Doc. 26) on October 10, 2013, and the Court finding Judge Schwab's analysis

¹ Where objections to a magistrate judge's report and recommendation are filed, the court must perform a *de novo* review of the contested portions of the report. Supinski v. United Parcel Serv., Civ. A. No. 06-0793, 2009 WL 113796, at *3 (M.D. Pa. Jan. 16, 2009) (citing Sample v. Diecks, 885 F.2d 1099, 1106 n. 3 (3d Cir. 1989); 28 U.S.C. § 636(b)(1)(c)). "In this regard, Local Rule of Court 72.3 requires 'written objections which . . . specifically identify the portions of the proposed findings, recommendations or report to which objection is made and the basis for those objections.'" Id. (citing Shields v. Astrue, Civ. A. No. 07-417, 2008 WL 4186951, at *6 (M.D. Pa. Sept. 8, 2008)).

to be thorough, well-reasoned, and fully supported by the record, and the Court further finding the Defendants' objections to be without merit² and squarely addressed by Judge Schwab's report, it is hereby **ORDERED** that:

1. The Report and Recommendation of Magistrate Judge Susan E. Schwab (Doc. 23) is **ADOPTED** in its entirety.
2. The United States of America's Motion to Dismiss the Defendants' Counterclaims (Doc. 13) is **GRANTED**. Defendants' Counterclaims are **DISMISSED WITH PREJUDICE**.
3. Defendants' "Motion for Sufficient Time to Develop Crossclaim or Amend Crossclaim" (Doc. 11) is **DENIED**.
4. This matter is **REMANDED** to Magistrate Judge Schwab for all further pre-trial management.

s/ John E. Jones III
John E. Jones III
United States District Judge

² Defendants' objections to the R&R are entirely non-meritorious and merely reiterate typical tax-protestor arguments raised by the Defendants throughout their filings in this case.